



OFFICE OF THE  
**STATE AUDITOR**

**2017 Changes for the Guide for the Agreed-Upon Procedures Engagements  
for Local Government Entities**

**Chapter 1. APPLICABILITY**

1. Now applicable to Governmental Nonprofit Organizations.
2. Threshold for AUP requirement changed to total annual revenues and expenditures/expenses between \$350,000 and \$1 million.

**Chapter 2. COMPONENTS OF AN AGREED-UPON PROCEDURES (AUP) ENGAGEMENT** – no significant changes.

**Chapter 3. AGREED-UPON PROCEDURES (workpaper format)**

**Clarifications added:**

3. Budgetary Compliance – clarification of what information is required in adopted budgets.
4. Public Treasurer's Bond – Definition of a "public treasurer" added.
5. Reporting of the number of transactions for the year is now optional. However, the number of transactions for the year should be provided if it is readily available by the entity.

**Deleted procedures:**

6. None deleted.

**Added procedures:**

7. None added.

**Chapter 4. EXAMPLE AGREED-UPON PROCEDURES ENGAGEMENT LETTER** – no significant changes

**Chapter 5. EXAMPLE REPORT ON AGREED-UPON PROCEDURES**

8. Updated for the changes in procedures noted above in Chapter 3.

**Chapter 6. EXAMPLE WRITTEN REPRESENTATION LETTER** – no significant changes